GO INTERNATIONAL

Smart borders, secure trade: The future of EU customs

28 October 2026

LUXEMBOURG TRADE & INVEST
EXPAND YOUR BUSINESS

WELCOME ADDRESS

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CHAMBER OF COMMERCE LUXEMBOURG
POWERING BUSINESS

THE EU CUSTOMS REFORM

Building intelligent and secure customs processes

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CHAMBER OF COMMERCE LUXEMBOURG
POWERING BUSINESS

GRAND-DUCHÉ DE LUXEMBOURG
Administration des douanes et accises

Smart borders, secure trade: The future of EU Customs
Chamber of Commerce Luxembourg

The EU Customs Reform

Key changes and next steps

The New Union Customs Code – Regulation (EU) 2026/2108

Why reform the EU customs union?

- Rapid growth in e-commerce and small-parcel imports
- Increasing risks of customs fraud, undervaluation and non-compliant goods
- Expansion of EU legislation applicable to goods entering the Union
- Fragmentation of national customs IT systems and risk-management practices
- Need to simplify customs procedures while maintaining effective controls

The reform in three pillars

EU Customs Data Hub

A common EU-level digital environment for customs data, supporting data sharing, supervision and risk analysis

European Union Customs Authority (EUCA)

A new EU authority supporting customs cooperation, common risk management and operational coordination

New framework for trusted traders

The Trust & Check status introduces further customs simplifications for operators meeting the relevant conditions

What changes for economic operators?

- **Customs data:** a transition towards a common EU-level environment for the submission and use of customs information
- **Customs formalities:** progressive introduction of the new procedures and digital framework
- **Risk management:** increased coordination and analysis at EU level
- **Trusted traders:** a new status providing additional simplifications under specified conditions
- **Responsibilities:** specific provisions for the roles of economic operators, including online platforms involved in distance sales

The EU Customs Data Hub

- A common digital environment for customs-related information
- A single EU-level interface for customs data submissions
- Improved exchange of information between customs authorities
- A more comprehensive overview of supply chains and the movement of goods
- A gradual rollout rather than an immediate replacement of all existing systems
- Support for customs supervision, risk analysis and the application of customs legislation

Trust & Check: a new status for trusted traders

- The new *Trust & Check* status is intended for economic operators able to demonstrate a high level of transparency and compliance:
  - Strong knowledge and control of goods and supply chains
  - Reliable records and access to relevant information
  - Effective internal compliance and controls procedures
  - Compliance with the applicable customs requirements
  - Transparently and cooperation with customs authorities

- Possible simplifications, subject to the applicable conditions
  - Streamlined customs procedures
  - Periodic payment of customs duties
  - The possibility for authorised traders to release goods on their own behalf in qualifying circumstances
  - A more integrated relationship with customs authorities through the Data Hub

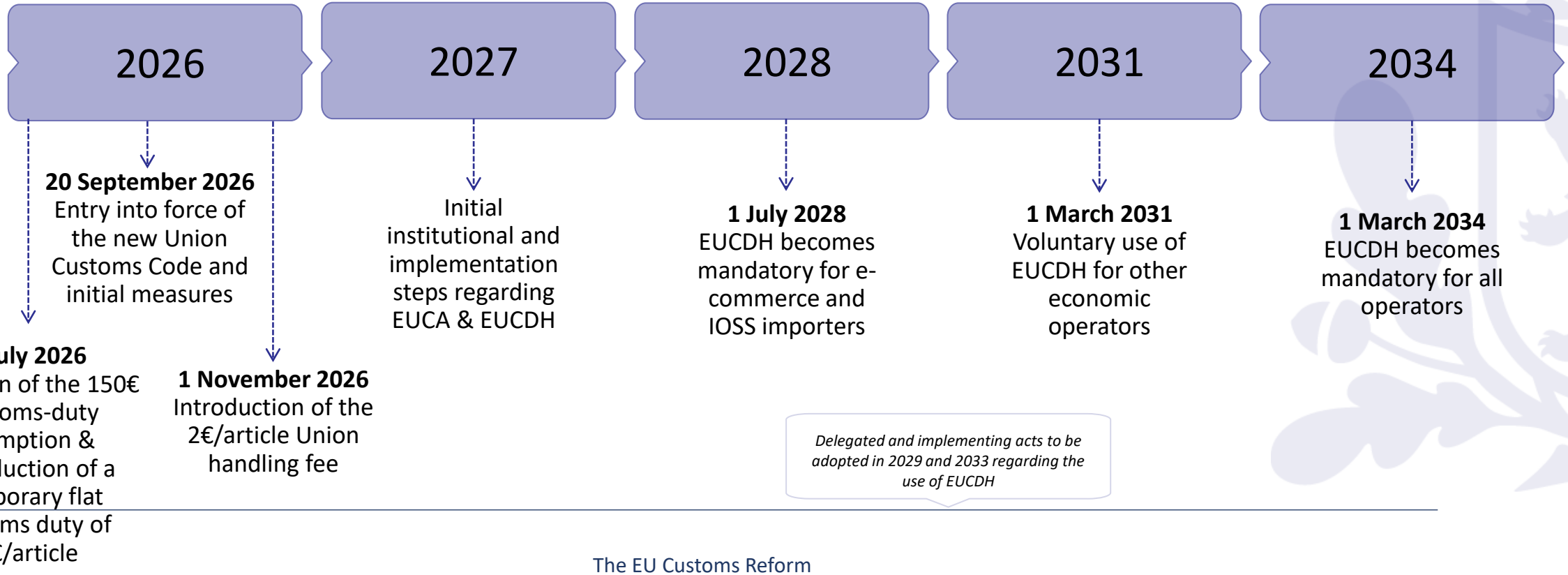
E-commerce

- Abolition of the 150€ customs duty relief threshold
- Introduction of a temporary flat customs duty of €3 per item
- A wider framework:
  - Specific provisions for online platforms and distance sales
  - Increased responsibility for relevant operators in providing customs information
  - A customs-warehousing arrangement for distance sales, subject to the conditions laid down in the Code

European Union Customs Authority (EUCA) – Lille (FR)

- Management and operation of the EU Customs Data Hub
- EU-level customs risk analysis
- Coordination and support for national customs authorities
- Operational cooperation and crisis management
- Expertise, analysis and recommendations

Implementation timeline – key milestones over 8 years



PANEL DISCUSSION

How can customs reforms shape supply chains?

VAT SOLUTIONS

Karine Bellony

Founding Partner
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VAT Solutions

FANUC

Katia Bernert

Expert Customs
and Reporting

FANUC Europe Corporation

CLUSTER FOR LOGISTICS
LUXEMBOURG
ADDING VALUE IS THE KEY.

Daniel Kohl

Director

Cluster for Logistics

CHAMBER OF COMMERCE LUXEMBOURG
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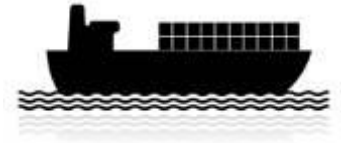
Traditional customs clearance : importation in the country of introduction into the EU

The declaration and the physical presentation of goods take place in the same Member State.



LUXEMBOURG

Country of establishment of the importer

📦 Final destination

Luxembourg VAT authorities

VAT declaration
+ reporting of an intra community acquisition of goods

LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement,
des domaines et de la TVA

NETHERLANDS

Country of introduction into the EU

CUSTOMS
DOUANE

📦 Goods are cleared in the introduction country

Dutch Customs representative

Dutch customs authorities

Customs declaration + local controls
+ payment of customs duties
+ payment of import VAT if no exemption applies

Douane
Belastingdienst

Dutch VAT number of the Luxembourg company or fiscal representative

Dutch VAT authorities

VAT declaration
+ Refund of import VAT if no exemption applied
+ reporting of transaction following the importation

Belastingdienst

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Traditional customs clearance : importation in the country of destination

The declaration and the physical presentation of goods take place in the same Member State.

NETHERLANDS

Country of introduction into the EU

Goods will be cleared in the destination country

Dutch Customs representative

Dutch customs authorities

T1

No clearance in the Netherlands, no customs duties due and no import VAT due

Douane Belastingdienst

LUXEMBOURG

Country of establishment of the importer

Final destination + country of clearance

Luxembourg Customs representative

Luxembourg customs authorities

Clearance of T1

Customs declaration + local controls
+ payment of customs duties

GRAND-DUCHÉ DE LUXEMBOURG
Administration des douanes et accises

Luxembourg VAT authorities

VAT declaration
+ Reporting of import VAT due in Luxembourg

LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Administration de l'enregistrement,
des domaines et de la TVA

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Centralized customs clearance : importation in the country of introduction into the EU

The declaration and the physical presentation of goods take place in two different member states

FRANCE

Country of destination

Final destination

French VAT authorities

VAT declaration
+ reporting of an intra community acquisition of goods

DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES

LUXEMBOURG

Country of establishment of the importer

≠ Final destination

Luxembourg Customs representative

Luxembourg customs authorities

Customs declaration
+ payment of customs duties

GRAND-DUCHÉ DE LUXEMBOURG
Administration des douanes et accises

Data exchange

NETHERLANDS

CUSTOMS / DOUANE

Country of introduction into the EU

Goods are cleared when they are in the introduction country

Dutch customs authorities

Local controls

Douane Belastingdienst

Collection of import VAT due in the Netherlands

Dutch VAT number of the Luxembourg company or fiscal representative

Dutch VAT authorities

VAT declaration
+ Refund of import VAT if no exemption applies
+ reporting of transaction following the importation

Belastingdienst

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PANEL DISCUSSION

E-commerce in the new customs landscape

Daniel Kohl

Director

Cluster for Logistics

Serkan Küçükbilezikçi

Senior Trade Manager

Amazon Europe

CHAMBER OF COMMERCE LUXEMBOURG

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Our presence in Luxembourg

EU customs duty on non-EU parcels: the first hard data

The EU's abolition of the de minimis threshold and the new EUR 3/product-line customs duty (effective 1 July) are already reshaping low-value cross-border e-commerce.

The new rules

De minimis threshold abolished
All non-EU parcels are now subject to customs duties.

EUR 3 per product line
Effective 1 July 2025.

+

EUR 2 per product line handling fee
Effective 1 November 2025

Key observations (3Q26)

Germany

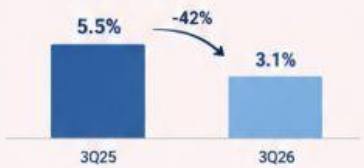
Asian platforms (Shein, Temu, AliExpress)

↓ **-35.5%** YoY revenue **EUR 566 m**

↓ **5.3% → 3.1%** market share

(source: Bevh)

Share of market (Germany)



Liège Airport

↓ **-42%** small-package volumes YoY

↓ E-commerce flights correspondingly lower

Aggregate cargo tonnage remained flat
→ clear evidence of substitution rather than **demand** destruction.

Small packages **-42%**

Total cargo **~0%**

Poland

Among former Chinese-platform shoppers

allegro **48% → 88%** share of orders (May → August)

TEMU **36% → 6%** share of orders (May → August)

AliExpress **mid-single digits** share of orders (Aug)

SHEIN **mid-single digits** share of orders (Aug)

Domestic retailers & broader context

- Most domestic retailers have not yet captured a meaningful share of the displaced demand.
- **Soft consumer spending** and rising energy costs continue to weigh on overall online volumes.
- **According to Polish media reports, Allegro** has clearly **benefited** from the sudden rise in landed-cost friction and delivery reliability concerns.

How Chinese platforms are responding

To neutralise the EUR 3 duty and the additional EUR 2 handling fee (from 1 November), Chinese platforms are:

- Order consolidation
- Larger baskets
- Bulk imports
- Rapid build-out of European fulfilment networks

What it means

The sharp drop in market share for Shein/Temu/AliExpress is likely to prove temporary.

Local European pure-plays and marketplaces should enjoy a window of reduced competitive intensity, but structural relief is not guaranteed.

Allegro's rapid capture of high-frequency, value-oriented shoppers is the clearest near-term winner. Sustained retention and margin discipline (especially around fashion returns) will determine how much of that gain sticks.

The bigger picture

In a still-subdued consumer environment, lower pressure from Chinese platforms helps, but it does not automatically translate into higher absolute GMV for European operators.

The **next 6–12 months** will show whether **local fulfilment strategies** allow the Chinese platforms to reclaim volume — or whether the combination of duties, fees and delivery experience permanently reorders the competitive landscape.

The EU's new customs regime has changed the game — for now.

Lower Chinese platform share. A boost for European players. But the real test is whether these shifts last.

SECURING YOUR INTERNATIONAL TRANSACTIONS

With the Export Documents of the House of Entrepreneurship

Anita Forizs
Client Services Officer
House of Entrepreneurship

CHAMBER OF COMMERCE LUXEMBOURG
POWERING BUSINESS

PART 1 – ATA CARNETS

ATA CARNETS : PRESENTATION

Presentation

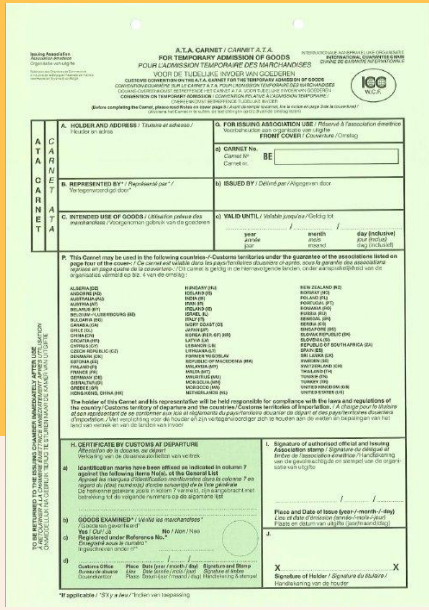
- Document for temporary importation of goods without payment of duties and taxes
- One or more countries ATA chain
- **Maximum 1 year**

Usage

- Professional equipment : film-making equipment
- Commercial samples: sample to promote a product
- Fairs and exhibitions : The stand for the World Expo or cars for motor racing

Special Conditions

- No consumables
- Exceptions in some countries



ATA CARNETS : STEPS

Who ?

Luxembourg companies

Price

244,5 euros booklet + percentage depending on the value of the goods

How do I get ?

- Platform registration: e-ata.eu
- Request the ATA carnet online

Delay ?

- Apply at least 10 days before
- Printed at our premises and collected on-site, or issued digitally for eligible countries only.

PROCESS

Contact (Customer)

Sending documentation and procedures by email

Registration on the platform (Customer)

Verification and validation from us (during our opening hours)

Request for the carnet (Customer)

- You apply for a ATA carnet by completing the information on e-ata.eu

- Control by us and correction if necessary

Validation (Chamber of Commerce)

- Printed at our premises and collected on-site, or issued digitally for eligible countries only.

- Invoice sent next month

Support

- Follow-up in case of questions during the validity period

- Return the ATA carnet after use

PART 2 – NON-PREFERANTIAL CO

NON PREFERENTIAL CERTIFICATE OF ORIGIN

Function

Officially attests to the country of origin of a product

Definition

Non-preferential origin : refers to the country in which a good was wholly obtained or underwent its last substantial transformation

Impact for businesses

-Legal certainty: official proof of origin for the customs authorities
- Seamless trade: Facilitates exports to countries requiring proof of origin
- Regulatory compliance: Avoids customs penalties or blockages

NON PREFERENTIAL CERTIFICATE OF ORIGIN

Who ?

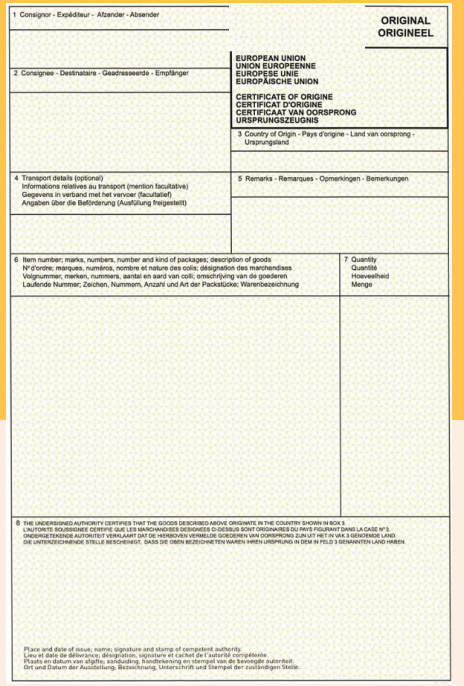
Luxembourg companies

How do I get?

- Platform registration: www.digichambers.be/fr/register
- Online certificate application

Delay ?

- Validation during our opening hours
- Printing by the company


1 Consignor - Expéditeur - Afzender - Absender

ORIGINAL
ORIGINEEL

EUROPEAN UNION
UNION EUROPEENNE
EUROPESE UNIE
EUROPÄISCHE UNION

CERTIFICATE OF ORIGIN
CERTIFICAT D'ORIGINE
CERTIFICAAT VAN OORSPRONG
URSPRUNGSZEUGNIS

2 Consignee - Destinataire - Geadresseerde - Empfänger

3 Country of Origin - Pays d'origine - Land van oorsprong - Ursprungsland

4 Transport details (optional)
Informations relatives au transport (mention facultative)
Gegevens in verband met het vervoer (facultatief)
Angaben über die Beförderung (Ausfüllung freigestellt)

5 Remarks - Remarques - Opmerkingen - Bemerkungen

6 Item number; marks, numbers, number and kind of packages; description of goods
N°d'ordre; marques, numéros, nombre et nature des colis; désignation des marchandises
Volgnummer, merken, nummers, aantal en aard van colli; omschrijving van de goederen
Laufende Nummer; Zeichen, Nummern, Anzahl und Art der Packstücke; Warenbezeichnung

7 Quantity
Quantité
Hoeveelheid
Menge

8 THE UNDERSIGNED AUTHORITY CERTIFIES THAT THE GOODS DESCRIBED ABOVE ORIGINATE IN THE COUNTRY SHOWN IN BOX 3.
L'AUTORITE SOUSSIGNEE CERTIFIE QUE LES MARCHANDISES DESIGNEES CI-DESSUS SONT ORIGINAIRES DU PAYS FIGURANT DANS LA CASE N° 3.
ONDERGETEKENDE AUTORITEIT VERKLAART DAT DE HIERBOVEN VERMELDE GOEDEREN VAN OORSPRONG ZIJN UIT HET IN VAK 3 GENOEMDE LAND.
DIE UNTERZEICHNENDE STELLE BESCHEINIGT, DASS DIE OBEN BEZEICHNETEN WAREN IHREN URSPRUNG IN DEM IN FELD 3 GENANNTEN LAND HABEN.

Place and date of issue, name, signature and stamp of competent authority.
Lieu et date de délivrance; désignation, signature et cachet de l'autorité compétente.
Plaats en datum van afgifte, benaming, handtekening en stempel van de bevoegde autoriteit.
Ort und Datum der Ausstellung; Bezeichnung, Unterschrift und Stempel der zuständigen Stelle.

Cost

10 euros per certificate

PROCESS

Contact (Customer)

Sending documentation and procedures by email

Registration on the platform (Customer)

Verification and validation from us (during our opening hours)

Application for the certificate (Customer)

- You make certificates online directly on Digichambers with proof requested (resale invoice, proof of origin)

- Control by us and correction if necessary

Validation (Chamber of Commerce)

- Certificate to print at your premises with our electronic signature

- Invoice sent next month

Support (Customer)

Available in case of technical issues

PART 3 – CONTACT

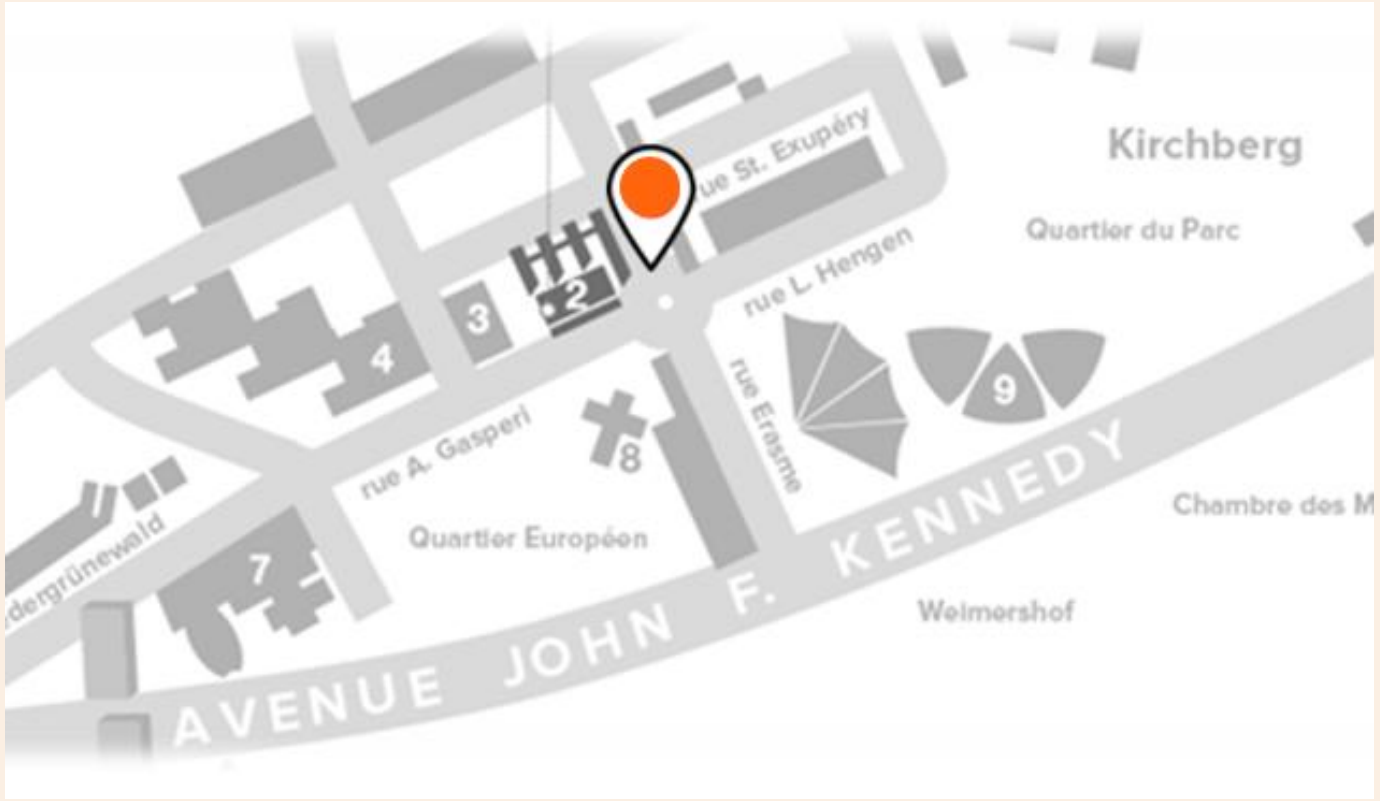
EXPORT DOCUMENTS

Contact

House of Entrepreneurship – EXPORT

T: (+352) 42 39 39 880

E: **exportdocuments@cc.lu**



Q&A

Ask your questions to our speakers!

CHAMBER OF COMMERCE LUXEMBOURG
POWERING BUSINESS

YOUR FEEDBACK IS IMPORTANT!

Smart borders, secure trade: The future of EU customs

Please take a couple of minutes
to answer our satisfaction survey ☺

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GO INTERNATIONAL

Smart borders, secure trade: The future of EU customs

28 October 2026

Thank you!

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